

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI**

CATHERINE D. TYSON,)	
)	
Plaintiff,)	
)	
v.)	No. 4:13-CV-163
)	
UNITED STATES OF AMERICA, et al.,)	
)	
Defendants.)	

DEFENDANTS' ANSWER

The United States of America and Commissioner of Internal Revenue respond to the allegations of the plaintiff's complaint as follows:

FIRST DEFENSE

Neither the United States nor the Commissioner of Internal Revenue are proper party defendants. The Internal Revenue Service is the proper party.

SECOND DEFENSE

The Internal Revenue Service may withhold any responsive records or portions thereof that are exempt from disclosure pursuant to the exemptions contained in subsection (b) of the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552.

THIRD DEFENSE

Plaintiff is not entitled to any relief beyond that provided for under the FOIA.

FOURTH DEFENSE

Plaintiff is not entitled to expedite this proceeding as provided for in 28 U.S.C. § 1657.

FIFTH DEFENSE

Plaintiff is not entitled to reasonable attorneys' fees or costs.

SIXTH DEFENSE

FOR THEIR FURTHER DEFENSE, the defendants respond to the numbered paragraphs of plaintiff's complaint as follows:

1. The allegations in the first sentence are admitted. As to the allegations in the second sentence, defendants are without sufficient knowledge or information to admit or deny them.
2. Admitted.
3. Admitted.
4. Admitted.
5. Admitted.
6. Admitted.
7. Admitted.
8. Admitted.
9. Admitted.
10. Denied.
11. Admitted that plaintiff has a right to responsive documents to the extent that no FOIA or Privacy Act exemption from disclosure applies to such documents.

WHEREFORE, defendants, the United States of America and Commissioner of Internal Revenue, demand that judgment be entered in their favor dismissing the

plaintiff's action and that the defendants be granted such other and further relief as may be just and proper.

DATED: March 28, 2013

Respectfully submitted,

KATHRYN KENEALLY
Assistant Attorney General, Tax Division

/s/ Claire H. Taylor
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CERTIFICATE OF SERVICE

It is HEREBY CERTIFIED that the foregoing DEFENDANTS' ANSWER was served, via ECF filing and first class mail, postage prepaid, to the following party, this 28th day of March, 2013:

CATHERINE D. TYSON
2176 SILVERWOOD LANE
CHESTERFIELD, MO 63017.

/s/ Claire H. Taylor